



**LARRY W. WARD
COUNTY OF RIVERSIDE
ASSESSOR-COUNTY CLERK-RECORDER**

Recorder
P.O. Box 751
Riverside, CA 92502-0751
(951) 486-7000

Website: www.riversideacr.com

DOCUMENTARY TRANSFER TAX AFFIDAVIT

WARNING

ANY PERSON WHO MAKES ANY MATERIAL MISREPRESENTATION OF FACT FOR THE PURPOSE OF AVOIDING ALL OR ANY PART OF THE DOCUMENTARY TRANSFER TAX IS GUILTY OF A MISDEMEANOR UNDER SECTION 5 OF ORDINANCE 516 OF THE COUNTY OF RIVERSIDE AND IS SUBJECT TO PROSECUTION FOR SUCH OFFENSE.

ASSESSOR'S PARCEL NO. _____ -- _____ -- _____ I declare that the documentary transfer tax for this
Property Address: _____ transaction is: \$ _____.

If this transaction is exempt from Documentary Transfer Tax, the reason must be identified below.

I CLAIM THAT THIS TRANSACTION IS EXEMPT FROM DOCUMENTARY TRANSFER TAX BECAUSE: (The Sections listed below are taken from the Revenue and Taxation Code. Please check one or explain in "Other".)

1. ___ Section 11911. The document is a lease for a term of **less** than thirty-five (35) years (including options).
2. ___ Section 11911. The easement is **not** perpetual, permanent, or for life.
3. ___ Section 11921. The instrument was given to secure a debt.
4. ___ Section 11922. The conveyance is to a governmental entity or political subdivision.
5. ___ Section 11925. The transfer is between individuals and a legal entity, or between legal entities, and does not change the proportional interests held.
6. ___ Section 11926. The instrument is from a trustor to a beneficiary, in lieu of foreclosure, and no additional consideration was paid.
7. ___ Section 11926. The grantee is the foreclosing beneficiary and the consideration paid by the foreclosing beneficiary does not exceed the unpaid debt.
8. ___ Section 11927. The conveyance relates to a dissolution of marriage or legal separation.
9. ___ Section 11930. The conveyance is an *inter vivos* gift* or a transfer by death.
***Please be aware that information stated on this document may be given to and used by governmental agencies, including the Internal Revenue Service. Also, certain gifts in excess of the annual Federal gift tax exemption may trigger a Federal Gift Tax. In such cases, the Transferor (donor/grantor) may be required to file Form 709 (Federal Gift Tax Return) with the Internal Revenue Service.**
10. ___ Section 11930. The conveyance is to the grantor's revocable living trust.
11. ___ Other (Include explanation and authority) _____

I DECLARE UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.

Executed this _____ day of _____, 20____ at _____ City _____ State _____.

Signature of Affiant

Printed Name of Affiant

Name of Firm (if applicable)

Address of Affiant (including City, State, and Zip Code)

Telephone Number of Affiant (including area code)

This form is subject to the California Public Records Act (Government Code 6250 et. seq.)

For Recorder's Use:

Affix PCOR Label Here



LARRY W. WARD
COUNTY OF RIVERSIDE
ASSESSOR-COUNTY CLERK-RECORDER

Assessor
P.O. Box 12004
Riverside, CA 92502-2204
(951) 955-6200

County Clerk-Recorder
P.O. Box 751
Riverside, CA 92502-0751
(951) 486-7000

www.riversideacr.com

DOCUMENTARY TRANSFER TAX

(Sections 11901-11934 of the Revenue & Taxation Code and
Riverside County Board of Supervisors Ordinance NO. 516.3)

Section 2 of Ordinance 516.3 imposes a Documentary Transfer Tax on each deed, instrument or writing by which any lands, tenements, or other realty sold within the County of Riverside shall be granted, assigned, transferred, or conveyed to, or vested in, the purchaser or purchasers, or any other person or persons, by his, her or their direction, when the net consideration or value of the interest or property conveyed (exclusive of the value of any lien or encumbrance thereon at the time of sale, e.g., an assumed loan) exceeds one hundred dollars (\$100).

Section 3 of Ordinance 516.3 describes how the Documentary Transfer Tax is to be computed. The tax rate is \$0.55 for each \$500 or fraction thereof when the net consideration or value of the interest or property conveyed, exclusive of the value of any lien or encumbrance remaining at the time of sale, exceeds \$100. Within the **City of Riverside** the tax rate is \$1.10 per \$500. **EXAMPLES – Not in the City of Riverside (for City of Riverside Double Tax Due) #1: Sales Price-\$200,000. Less existing trust deed assumed by purchaser- \$80,000. Amount Taxable: \$120,000. Tax Due-\$132.00 Formula: \$120,000 x .55/500=\$132.00 #2: Sales Price-\$200,000. Trust deed of \$50,000 paid off and new loan \$150,000-Amount Taxable: \$200,000. Tax Due-\$220.00 Formula: \$200,000 x .55/500=\$220.00**

TAX TABLE (in \$500 increments, do not prorate.)

Net Value (Consideration)	Total Tax	Net Value(Consideration)	Total Tax	Net Value(Consideration)	Total Tax
\$101 - \$500 =	\$0.55	\$10,001 - \$10,500 =	\$11.55	\$20,001 - \$20,500 =	\$22.55
\$501 - \$1,000 =	\$1.10	\$10,501 - \$11,000 =	\$12.10	\$20,501 - \$21,000 =	\$23.10
\$1,001 - \$1,500 =	\$1.65	\$11,001 - \$11,500 =	\$12.65	\$21,001 - \$21,500 =	\$23.65
\$1,501 - \$2,000 =	\$2.20	\$11,501 - \$12,000 =	\$13.20	\$21,501 - \$22,000 =	\$24.20
\$2,001 - \$2,500 =	\$2.75	\$12,001 - \$12,500 =	\$13.75	\$22,001 - \$22,500 =	\$24.75
\$2,501 - \$3,000 =	\$3.30	\$12,501 - \$13,000 =	\$14.30	\$22,501 - \$23,000 =	\$25.30
\$3,001 - \$3,500 =	\$3.85	\$13,001 - \$13,500 =	\$14.85	\$23,001 - \$23,500 =	\$25.85
\$3,501 - \$4,000 =	\$4.40	\$13,501 - \$14,000 =	\$15.40	\$23,501 - \$24,000 =	\$26.40
\$4,001 - \$4,500 =	\$4.95	\$14,001 - \$14,500 =	\$15.95	\$24,001 - \$24,500 =	\$26.95
\$4,501 - \$5,000 =	\$5.50	\$14,501 - \$15,000 =	\$16.50	\$24,501 - \$25,000 =	\$27.50
\$5,001 - \$5,500 =	\$6.05	\$15,001 - \$15,500 =	\$17.05	\$25,001 - \$25,500 =	\$28.05
\$5,501 - \$6,000 =	\$6.60	\$15,501 - \$16,000 =	\$17.60	\$25,501 - \$26,000 =	\$28.60
\$6,001 - \$6,500 =	\$7.15	\$16,001 - \$16,500 =	\$18.15	\$26,001 - \$26,500 =	\$29.15
\$6,501 - \$7,000 =	\$7.70	\$16,501 - \$17,000 =	\$18.70	\$26,501 - \$27,000 =	\$29.70
\$7,001 - \$7,500 =	\$8.25	\$17,001 - \$17,500 =	\$19.25	\$27,001 - \$27,500 =	\$30.25
\$7,501 - \$8,000 =	\$8.80	\$17,501 - \$18,000 =	\$19.80	\$27,501 - \$28,000 =	\$30.80
\$8,001 - \$8,500 =	\$9.35	\$18,001 - \$18,500 =	\$20.35	\$28,001 - \$28,500 =	\$31.35
\$8,501 - \$9,000 =	\$9.90	\$18,501 - \$19,000 =	\$20.90	\$28,501 - \$29,000 =	\$31.90
\$9,001 - \$9,500 =	\$10.45	\$19,001 - \$19,500 =	\$21.45	\$29,001 - \$29,500 =	\$32.45
\$9,501 - \$10,000 =	\$11.00	\$19,501 - \$20,000 =	\$22.00	\$29,501 - \$30,000 =	\$33.00

Section 4 of Ordinance 516.3 provides that the Documentary Transfer Tax is due and payable at the time of delivery of the conveyance document to the County Recorder for recordation. The County Recorder shall not record any document subject to the documentary transfer tax unless the documentary transfer tax is paid in full.

Every Document subject to the Documentary Transfer Tax and which is submitted for recordation shall show on the face of the document, or on a separate document, a declaration of the amount of the Documentary Transfer Tax due, or a declaration stating one or more reasons for exemption from the Documentary Transfer Tax as provided in Section 11 of the ordinance.

(SEE REVERSE FOR SECTION 11 PROVISIONS)

Section 11 of Ordinance 516.3 lists the exemptions that may be claimed. The most commonly occurring exemptions are:

- A. "This conveyance confirms title to the grantee(s) who continue to hold the same interest acquired on (date) by (Recorder's Instrument No.), wherein (\$) Documentary Transfer Tax was paid. (R&T Code 11911.)"
- B. "This conveyance is a dissolution of marriage by one spouse to the other. (R&T Code 11927.)"
- C. "This conveyance is to secure a debt. (R&T Code 11921.)"
- D. "This is a conveyance of realty upon satisfaction of a debt. (R&T Code 11921.)"
- E. "This conveyance transfers the grantor's interest into his or her revocable living trust. (R&T Code 11911.)"
- F. "This conveyance changes the manner in which title is held, grantor(s) and grantee(s) remain the same and continue to hold the same proportionate interest. (R&T Code 11911.)"
- G. "This is a court-ordered conveyance or decree that is not pursuant to sale. (R&T Code 11911.)"
- H. "This is a bonafide gift and the grantor received nothing in return. (R&T Code 11911.)"
- I. "This conveyance establishes sole and separate property of a spouse. (R&T Code 11911.)"
- J. "This conveyance confirms a community property interest which was purchased with community property funds. (R&T Code 11911.)"
- K. "This conveyance confirms a change of name and the grantor and the grantee are the same party. (R&T Code 11911.)"
- L. "This is a conveyance of an easement oil and gas lease and the consideration and value is \$100 or less. (R&T Code 11911.)"
- M. "The value of the property in this conveyance, exclusive of liens and encumbrances, is \$100 or less, and there is no additional consideration received by the grantor. (R&T Code 11911.)"
- N. "This conveyance is an acquisition of title by an exempt government entity. (R&T Code 11922.)"
- O. "This conveyance is under a reorganization or adjustment plan exempt by statute. (R&T Code 11923.)"
- P. "This conveyance is made under order of the securities and exchange commission (R&T Code 11924.)"
- Q. "This conveyance is by reason of a transfer of an interest in a partnership exempt by statute. (R&T Code 11925(a).)"
- R. "This is taken in lieu of foreclosure and is exempt in whole or in part. (R&T Code 11926.)"
- S. "This conveyance is from a governmental entity wherein the purchaser has agreed to immediately reconvey the realty to the grantor. (R&T Code 11928.)"
- T. "This conveyance is from a governmental entity to a nonprofit corporation in a transaction exempt by statute. (R&T Code 11929.)"